

TOWN OF LYNNFIELD

MASSACHUSETTS

FISCAL YEAR 2025

**ANNUAL TOWN WARRANT AND
SELECT BOARD'S BUDGET WITH
RECOMMENDATIONS OF THE FINANCE
COMMITTEE**



LYNNFIELD FINANCE COMMITTEE REPORT

**ANNUAL TOWN MEETING
MONDAY, APRIL 29, 2024 – 7:00 P.M.
LYNNFIELD MIDDLE SCHOOL**

LYNNFIELD TOWN WARRANT

LYNNFIELD PARLIAMENTARY PROCEDURE REFRESHER

Lynnfield Charter requires that Town Meeting be conducted in accordance with Robert's Rules of Order; see the newly revised 11th Edition for complete information

1. Authority Precedence: State Law, Town Charter, By-Laws, Parliamentary Rules, Custom.
2. The State permits Towns to choose the form of Government (Open Town Meeting – Select Board form in our case) and the type of rules with which to conduct Town Meeting. Our Lynnfield Town Charter mandates Robert's Rules of Order, latest revision (11th Edition). Town Meeting is a legislative assembly.
3. The purpose of Town Meeting, using rules of order, is for members to freely make decisions concerning their local government. Decorum and respect for neighbors and opposing views are essential to a fair and orderly meeting. All members, with respect to Warrant Articles, have the equal right to bring up ideas, discuss them and come to a conclusion.
4. The majority rules, but the rights of the minority are protected by assuring them the right to freely speak and vote.
5. The Moderator has control of the floor, facilitates and directs the discussion, keeps order.
6. All debate/questions go to, and through, the Moderator.
7. Speakers must be recognized by the Moderator before speaking. Speakers must stand, identify themselves by name, provide their address and remain standing while speaking.
8. “Speakers must address their remarks to the chair, maintain a courteous tone, and—especially in reference to any divergence of opinion—should avoid injecting a personal note into debate.”
9. Complex motions have to be in writing and submitted to the Moderator. You may submit your motion during Town Meeting in writing to the Clerk or by e-mail addressed to:lynnfieldTM@gmail.com
10. Questions do not constitute a position and may be asked at any time after being recognized.
11. Parties answering questions (including town officials) do not forego their right to debate because they have spoken to the question.
12. Only one issue at a time – only one Speaker at a time.
13. Amendments must be germane to the main motion. Amendments to amendments cannot be amended.
14. Debate must be germane to the pending motion.
15. Each Speaker can speak twice on the same day on a debatable pending motion for up to 10 minutes each time; however that Speaker cannot speak for the second time until all those wishing to speak for the first time have done so.
16. Debate rules can be altered by 2/3 vote of the assembly.
17. Question and mandatory reporting (FinCom, Planning Board, etc.) are not debate. Questions cannot be used as debate in disguise.
18. Dilatory motions are out of order.
19. Use of the third person/title is proper form; use of names is not (i.e., “the previous speaker”, the “Selectman”, etc., not “Joe Jones”).
20. A “majority” motion fails when there is a tie vote – the vote must be more than 1/2. In a “super-majority” vote, where there is exactly a 2/3 to 1/3 split the 2/3 vote prevails.
21. Reconsideration: used when later substantive information affects a prior voted motion. Must be on prevailing side. Reconsideration cannot be reconsidered.
22. The Moderator cannot stop debate while members wish to speak on a pending motion. Only the members, by a 2/3 vote, can stop debate.
23. While presiding, the Moderator does not vote unless there is a tie vote and the Moderator wants to affect the result.
24. Absence or loss of a Quorum forces adjournment of the meeting.
25. Visitors/Guests can only be admitted and can only speak with the approval of Town Meeting Members.

LYNNFIELD TOWN WARRANT

THE COMMONWEALTH OF MASSACHUSETTS

ANNUAL TOWN MEETING - APRIL 29, 2024

Essex, ss.

To the Constable of the Town of Lynnfield in the County of Essex, GREETINGS:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of the Town of Lynnfield qualified to vote in elections and Town affairs, to meet at the Lynnfield Middle School Auditorium, Cafeteria, and Gymnasium, if necessary, on Monday, April 29, 2024 at 7:00 p.m., then and there to act on the following articles:

Town Meeting Vocabulary

- ❑ **To Raise and Appropriate:** Unless otherwise specified in the motion, money appropriated is raised through taxes.
- ❑ **Override:** A vote by a community at an election to permanently increase the levy limit. The override question on the election ballot must state a purpose for the override and the dollar amount.
- ❑ **Reserve Fund:** The amount voted by Town Meeting to provide for extraordinary or unforeseen expenditures that may come up during the year. It is controlled by the Finance Committee.
- ❑ **Capital Maintenance Fund:** A Town fund established in October 2002 to save funds to be used for major maintenance of Town buildings.
- ❑ **Overlay:** The amount raised by the Assessors in excess of appropriations and other charges to cover abatements granted. Any balance for a given year not collected or abated is transferred to the Overlay Reserve.
- ❑ **Overlay Reserve:** Overlay funds not used or required to be held in the Overlay Account may be used for extraordinary or unforeseen purposes by vote at Town Meeting. At the end of the fiscal year, Overlay Reserve reverts to free cash.
- ❑ **Free Cash:** The amount of Surplus revenues over and above uncollected taxes of prior years as certified by the state Director of Accounts.
- ❑ **Reserved for Appropriation:** Certain Town receipts set aside for a purpose as specified by Massachusetts General laws.
- ❑ **Stabilization Fund:** A general reserve. Money from the Stabilization Fund may be appropriated by a two-thirds vote of Town Meeting for any legal purpose.
- ❑ **Cherry Sheet:** A summary of state and county charges and reimbursements to the Town as certified by the state Director of Accounts. It charges the Town for its share of the costs of running various state agencies and the county government. It credits the Town with its share of the distribution from various state funds.
- ❑ **Fiscal Year:** Fiscal Year 2025 runs from July 1, 2024 through June 30, 2025.

What is the Finance Committee?

The Finance Committee consists of eleven appointed members. Five members are appointed by the Select Board, and six are appointed by the Town Moderator. The members serve without compensation for overlapping terms of three years. They cannot be Town employees or paid officials. The primary duty of the Finance Committee is to analyze annual expenditure requests and make budget recommendations to the Town Meeting. Other duties include recommendations on any other matters having an impact on the Town's finances and supervision of the Reserve Fund. In making its recommendations, the Finance Committee tries to develop objective verification that expenditure requests meet the needs of the Town's residents.

Finance Committee Members

<u>Member</u>	<u>Appointment</u>	<u>Term Expires</u>
Chris Mattia, Chairman	Moderator	Jun-26
Tom Kayola, Vice Chairman	Select Board	Jun-24
Gene Covino, Secretary	Moderator	Jun-24
Sarah Kelly	Moderator	Jun-26
Julie Mitchell	Select Board	Jun-26
Brian Moreira	Moderator	Jun-24
Alexis Leahy	Select Board	Jun-25
Stephen Riley	Select Board	Jun-25
Nick Connors	Moderator	Jun-25
Chris Caprio	Select Board	Jun-24
Joe Gallagher	Moderator	Jun-25
Debbi Mallet-Administrative Clerk		

ARTICLE 1. To act on reports of Town officers and special committees as published; or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommends Article 1

ARTICLE 2. To choose all Town officers not required to be chosen by ballot, viz.: three field drivers, one pound keeper and three wood measurers; or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommends Article 2

ARTICLE 3. To see if the Town will vote to FIX THE COMPENSATION of each of the Elective Officers of the Town as required by G.L. c. 41, § 108; or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommends Article 3

ARTICLE 4. To see if the Town will vote to raise and appropriate or appropriate by transfer from available funds, sums of money to supplement certain accounts in the current 2024 Fiscal Year budget where balances are below projected expenditures for various reasons; or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommendation Deferred to Town Meeting

ARTICLE 5. To see if the Town will vote to raise and appropriate or appropriate by transfer from available funds, sums of money to pay overdue bills of a prior fiscal year; or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommendation Deferred to Town Meeting

ARTICLE 6. To see if the Town will vote to raise and appropriate, or appropriate by transfer from available funds, or otherwise, a sum of money for the necessary Town charges and expenses; or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommends Article 6

RECOMMENDATIONS OF THE FINANCE COMMITTEE

STATUS OF TOWN FUNDS

	Projected Balance at June 30, 2024	FY25 Additional (Use)	FinCom/BOS Projected FY25 Beg. Balance
Stabilization Fund	\$ 2,950,000	\$ 100,000	\$ 3,050,000
Capital Maintenance Fund	\$ 1,680,000.00		\$ 1,680,000
Recreation Capital Trust	\$ 800,000.00	\$ -	\$ 800,000
OPEB Trust Fund	\$ 2,250,000.00	\$ 100,000.00	\$ 2,350,000
Sale of Real Estate	\$ 824,209.00		\$ 824,209
Free Cash	\$ 2,080,103.00	\$ (1,513,570.00)	\$ 566,533
Cemetery Funds			
Lot Sales Principal	\$ 84,730.00	\$ (25,000.00)	\$ 59,730
Perpetual Cemetery Interest	\$ 87,919.22	\$ (25,000.00)	\$ 62,919
Golf Enterprise Retained Earnings	\$ 313,398.00	\$ (265,000.00)	\$ 48,398
Ambulance Enterprise Retained Ea	\$ 176,879.00	\$ -	\$ 176,879
Cable PEG Access Fund	\$ 1,150,000.00	\$ (347,551.00)	\$ 802,449
Totals	\$ 11,247,238	\$ (1,976,121)	\$ 10,421,117

RESERVE FUND TRANSFERS - fiscal year to date through March 31, 2024

Fiscal Year 2024 Town Meeting Appropriation	\$45,000
Less Transfers:	
<u>Department</u>	<u>Description</u>
Reserve Fund balance as of March 31, 2024	\$45,000

Revenue	Final FY 24	Recommended FY 25	Yr/Yr Change	Change %
Prior Year Levy Limit	\$ 48,784,839.90	\$ 50,657,827.90	\$ 1,872,988.00	3.84%
2 1/2 % increase	\$ 1,219,621.00	\$ 1,266,445.70	\$ 46,824.70	3.84%
New Growth	\$ 653,367.00	\$ 420,000.00	\$ (233,367.00)	-35.72%
Total Property Taxes	\$ 50,657,827.90	\$ 52,344,273.59	\$ 1,686,445.70	3.33%
Override				
State Provided Funds	\$ 7,406,145.00	\$ 7,481,497.00	\$ 75,352.00	1.02%
Debt exclusion & tax offsets	\$ 2,908,125.00	\$ 4,575,164.00	\$ 1,667,039.00	57.32%
Projected local receipts	\$ 5,300,000.00	\$ 5,500,000.00	\$ 200,000.00	3.77%
Free Cash	\$ 1,834,372.50	\$ 1,513,570.00	\$ (320,802.50)	-17.49%
Overlay Surplus	\$ 60,000.00	\$ 100,000.00	\$ 40,000.00	66.67%
Building Reserve Fund				
Cemetery & Funds	\$ 30,000.00	\$ 50,000.00	\$ 20,000.00	66.67%
Reserve for approp (Septic)	\$ 22,649.00	\$ 22,664.00	\$ 15.00	0.07%
Reserve for approp (Cable)	\$ 335,946.00	\$ 347,551.00	\$ 11,605.00	3.45%
American Legion Fund				
Borrowing	\$ 850,000.00		\$ (850,000.00)	-100.00%
Golf Enterprise	\$ 65,369.00	\$ 265,000.00	\$ 199,631.00	305.39%
EMS Retained Earnings	\$ 250,000.00		\$ (250,000.00)	-100.00%
Capital Facilities Fund				
Stabalization Fund				
Total Revenue	\$ 69,720,434.40	\$ 72,199,719.59	\$ 2,879,592.00	3.56%

Expenses

Operating Budget				
General Government	\$ 3,152,098.20	\$ 3,282,764.00	\$ 130,665.80	4.15%
Public Safety	\$ 5,896,438.00	\$ 6,226,513.74	\$ 330,075.74	5.60%
Public Works	\$ 8,313,390.00	\$ 8,516,623.00	\$ 203,233.00	2.44%
Human Services	\$ 654,012.00	\$ 653,188.00	\$ (824.00)	-0.13%
Culture & Recreation	\$ 1,094,144.00	\$ 1,170,351.00	\$ 76,207.00	6.96%
Education	\$ 33,738,596.48	\$ 35,191,312.00	\$ 1,452,715.52	4.31%
Debt & Interest	\$ 3,594,019.50	\$ 5,265,341.00	\$ 1,671,321.50	46.50%
Employee Benefits	\$ 8,676,832.00	\$ 9,108,436.00	\$ 431,604.00	4.97%
Total Operating Budget	\$ 65,119,530.18	\$ 69,414,528.74	\$ 4,294,998.56	6.6%

Other Expenditures

Allow for abate/exemptions	\$ 573,400.72	\$ 175,000.00	\$ (398,400.72)	-69.48%
Deficit Accounts	\$ 290,286.56	\$ 275,000.00	\$ (15,286.56)	-5.27%
Capital Budget	\$ 2,880,929.00	\$ 1,638,570.00	\$ (1,242,359.00)	-43.12%
Transfer to Capital Maintenance Fund	\$ 50,000.00	\$ -	\$ (50,000.00)	100.00%
Appropriation to Stabilization Fund	\$ 150,000.00	\$ 100,000.00	\$ (50,000.00)	-33.33%
Offset for Direct Expenditures	\$ 27,900.00	\$ 27,760.00	\$ (140.00)	-0.50%
Other Expenditures Total	\$ 3,972,516.28	\$ 2,216,330.00	\$ (1,756,186.28)	-44.21%
Cherry Sheet Charges	\$ 617,561.00	\$ 567,711.00	\$ (49,850.00)	-8.07%
Total Expenditures	\$ 69,709,607.46	\$ 72,198,569.74	\$ 2,488,962.28	3.57%

SURPLUS / (DEFICIT)	\$ 10,827	\$ 1,150
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Recommendations of the Finance Committee

FY 24 Operating Budget

Line #		Final FY23	Voted FY 24	Revised FY 24	Recommended FinCom/BOS FY 25	FY24 vs FY25 Variance	FY24 vs FY25 %
General Government							
1	Select Board Salaries	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ -	0.0%
2	Town Administrator's Salary	\$ 196,824.00	\$ 212,500.00	\$ 214,650.00	\$ 216,750.00	\$ 2,100.00	1.0%
3	Administrative Salary	\$ 100,799.00	\$ 102,753.00	\$ 102,753.00	\$ 104,746.00	\$ 1,993.00	1.9%
4	Professional Services	\$ 184,240.00	\$ 136,240.00	\$ 191,240.00	\$ 150,000.00	\$ (41,240.00)	-21.6%
5	Pay Rate Increase Fund	\$ 99,804.00	\$ 100,000.00	\$ 2,736.20	\$ 75,000.00	\$ 72,263.80	2641.0%
6	Town Report						
7	Prop & Liab. Insurance	\$ 650,471.00	\$ 701,471.00	\$ 701,471.00	\$ 702,000.00	\$ 529.00	0.1%
8	Other Expenses	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ -	0.0%
	Selectmen	\$ 1,258,888.00	\$ 1,279,714.00	\$ 1,239,600.20	\$ 1,275,246.00	\$ 35,645.80	2.9%
Cable							
9	Cable Access Salaries	\$ 117,908.00	\$ 121,062.00	\$ 125,946.00	\$ 132,551.00	\$ 6,605.00	5.2%
10	Cable Access Expense	\$ 37,180.00	\$ 40,000.00	\$ 40,000.00	\$ 45,000.00	\$ 5,000.00	12.5%
11	Cable Access Capital	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	0.0%
	Cable	\$ 175,088.00	\$ 181,062.00	\$ 185,946.00	\$ 197,551.00	\$ 11,605.00	6.2%
Town Accountant							
12	Accountant's Salary	\$ 138,725.00	\$ 142,725.00	\$ 142,725.00	\$ 146,725.00	\$ 4,000.00	2.8%
13	Clerical Salary	\$ 67,755.00	\$ 69,008.00	\$ 71,893.00	\$ 74,404.00	\$ 2,511.00	3.5%
14	Expenses	\$ 5,400.00	\$ 5,440.00	\$ 5,440.00	\$ 5,500.00	\$ 60.00	1.1%
	Town Accountant	\$ 211,880.00	\$ 217,173.00	\$ 220,058.00	\$ 226,629.00	\$ 6,571.00	3.0%
Town Counsel							
15	Professional Services	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	0.0%
16	Expenses Law Books	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ -	0.0%
	Town Counsel	\$ 103,500.00	\$ 103,500.00	\$ 103,500.00	\$ 103,500.00	\$ -	0.0%
Operations Support							
17	Salaries	\$ 59,969.00	\$ 62,201.00	\$ 62,715.00	\$ 64,162.00	\$ 1,447.00	2.3%
18	Expenses	\$ 48,400.00	\$ 50,900.00	\$ 50,900.00	\$ 52,900.00	\$ 2,000.00	3.9%
Information Systems							
19	Salary	\$ 19,512.00	\$ 19,977.00	\$ 19,977.00	\$ 20,500.00	\$ 523.00	2.6%
20	Expenses	\$ 278,500.00	\$ 285,130.00	\$ 290,130.00	\$ 297,564.00	\$ 7,434.00	2.6%
Tax Collector							
21	Collector Expenses	\$ 21,050.00	\$ 21,050.00	\$ 21,050.00	\$ 21,050.00	\$ -	0.0%
22	Senior Tax Work-Off Program	\$ 9,000.00	\$ 12,000.00	\$ 9,000.00	\$ 9,000.00	\$ -	0.0%
Treasurer							
23	Treasurer's Salaries	\$ 241,462.00	\$ 247,185.00	\$ 238,330.00	\$ 258,950.00	\$ 20,620.00	8.7%
24	Treasurer's Expenses	\$ 28,740.00	\$ 28,740.00	\$ 28,740.00	\$ 29,300.00	\$ 560.00	1.9%
Town Clerk							
25	Town Clerk Salaries	\$ 136,383.00	\$ 154,741.00	\$ 159,736.00	\$ 165,265.00	\$ 5,529.00	3.5%
26	Clerk Expenses	\$ 72,230.00	\$ 76,840.00	\$ 69,485.00	\$ 90,305.00	\$ 20,820.00	30.0%
Division of Finance & Operations							
		\$ 915,246.00	\$ 955,764.00	\$ 950,063.00	\$ 1,008,996.00	\$ 58,933.00	6.2%

RECOMMENDATIONS OF THE FINANCE COMMITTEE

- Line 1. Board annual compensation – Chair, \$850; Members, two at \$700 each.
Line 2. Total salary for Town Administrator
Line 3. Assistant to Town Administrator salary and longevity
- Line 4. Annual town audit, actuarial valuation, engineering, external legal, and other professional services.
Line 5. Total FY25 pay rate increases for unsettled unions and other department head contracts.
Line 7. Includes insurance for property and casualty, general liability, and fidelity bonds.
Line 8. Expenses relate to office supplies, dues and seminars, subscriptions, and misc. other expenses.
- Line 9. Cable/PEG Access Director Salary, Part time Assistant salary
Line 10. Cable/PEG Access expenses related to operating cable studio.
Line 11. Cable/PEG Access capital equipment
- Line 12. Town Accountant Salary. and longevity
Line 13. Town Accountant clerical salary, longevity and overtime
Line 14. Expenses related to office supplies, printing supplies, dues and seminars, forms, travel and misc. other expenses.
- Line 15. Town Counsel services and expenses in connection with legal matters concerning Town of Lynnfield.
- Line 16. Expenses related to law book updates.
- Line 17. Clerical support to Treasurer’s office IFT personnel.
- Line 18. Includes postage for Town Hall departments; postage machine supplies and maintenance; miscellaneous other.
- Line 19. Administrative stipends for IT Coordinator and IT support.
- Line 20. Expenses related computer hardware, accessories, supplies; software licensing; financial software support contract; managed IT support, computer consultant; dues/seminars; internet access; misc. other.
- Line 21. Expenses relate to office supplies, dues and seminars, tax title, legal, land court fees and other miscellaneous expenses.
Line 22. Senior tax Work-off Program.
- Line 23. Treasurer, Payroll/HR and clerical salaries, overtime and longevity.
- Line 24. Expenses related to office supplies, dues and seminars, bank charges, legal and misc. other. Increase due to additional legal fees for tax title accounts and additional shredding costs.
- Line 25. Town Clerk and Assistant Town Clerk salaries
Line 26. Expenses related to office supplies, dues, seminars, elections and registration.

Recommendations of the Finance Committee

FY 24 Operating Budget

Line #		Final FY23	Voted FY 24	Revised FY 24	Recommended FinCom/BOS FY 25	FY24 vs FY25 Variance	FY24 vs FY25 %
27	Board Salaries	\$ 11,500.00	\$ 11,500.00	\$ 11,500.00	\$ 11,500.00	\$ -	0.0%
28	Other Salaries	\$ 100,119.00	\$ 58,451.00	\$ 92,551.00	\$ 63,080.00	\$ (29,471.00)	-31.8%
29	Professional Services	\$ 112,806.00	\$ 114,506.00	\$ 84,506.00	\$ 125,806.00	\$ 41,300.00	48.9%
30	Assessment Update	\$ 10,700.00	\$ 10,700.00	\$ 10,700.00	\$ 10,700.00	\$ -	0.0%
31	Expenses	\$ 10,470.00	\$ 10,470.00	\$ 10,470.00	\$ 10,470.00	\$ -	0.0%
	Board of Assessors	\$ 245,595.00	\$ 205,627.00	\$ 209,727.00	\$ 221,556.00	\$ 11,829.00	5.6%
32	Director Salary	\$ 85,748.00	\$ 88,013.00	\$ 88,013.00	\$ 89,763.00	\$ 1,750.00	2.0%
33	Other Salaries	\$ 77,863.00	\$ 78,451.00	\$ 82,157.00	\$ 85,419.00	\$ 3,262.00	4.0%
34	Expenses	\$ 7,350.00	\$ 7,450.00	\$ 7,450.00	\$ 8,050.00	\$ 600.00	8.1%
	Land Use (Planning & Conservation)	\$ 170,961.00	\$ 173,914.00	\$ 177,620.00	\$ 183,232.00	\$ 5,612.00	3.2%
35	Board of Appeals Expenses	\$ 6,241.00	\$ 6,500.00	\$ 6,500.00	\$ 6,970.00	\$ 470.00	7.2%
	Salaries				\$ -		
	Expenses				\$ -		
36	Professional Services	\$ 1,545.00	\$ 1,545.00	\$ 1,545.00	\$ 1,545.00	\$ -	0.0%
37	Open Space	\$ 1,545.00	\$ 1,545.00	\$ 1,545.00	\$ 1,545.00	\$ -	0.0%
	Conservation Committee	\$ 3,090.00	\$ 3,090.00	\$ 3,090.00	\$ 3,090.00	\$ -	0.0%
38	Salary	\$ 1,874.00	\$ 1,874.00	\$ 1,874.00	\$ 1,874.00	\$ -	0.0%
39	Professional Services	\$ 2,870.00	\$ 2,870.00	\$ 2,870.00	\$ 2,870.00	\$ -	0.0%
40	Expenses	\$ 330.00	\$ 330.00	\$ 330.00	\$ 330.00	\$ -	0.0%
	Personnel Board	\$ 5,074.00	\$ 5,074.00	\$ 5,074.00	\$ 5,074.00	\$ -	0.0%
41	Salary	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	0.0%
42	Expenses	\$ 420.00	\$ 420.00	\$ 420.00	\$ 420.00	\$ -	0.0%
43	Finance Committee Report	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	0.0%
44	Reserve Fund	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ -	0.0%
	Finance Committee	\$ 50,920.00	\$ 50,920.00	\$ 50,920.00	\$ 50,920.00	\$ -	0.0%
	Total General Government	\$ 3,146,483.00	\$ 3,182,338.00	\$ 3,152,098.20	\$ 3,282,764.00	\$ 130,665.80	4.1%

RECOMMENDATIONS OF THE FINANCE COMMITTEE

- Line 27. Board annual compensation: Chairman - \$4,100; 2 Members at \$3,550 each; CMA certification.
- Line 28. Clerical salaries overtime and longevity for Assessors.
- Line 29. Professional services for commercial appraisals and assistance in preparation of state reports. Salary reimbursement to the Town of Wakefield for shared Assessing Manager per Inter Municipal agreement.
- Line 30. Professional services for periodic reevaluations. Completion of phase two personal property revaluation that requires fewer hours to complete.
- Line 31. Expenses related to office supplies, dues and seminars, travel, subscriptions, and misc. other.
- Line 32. Director's Salary for Planning and Conservation Director. Consolidated position from previous years

- Line 33. 2 part time administrative staff and 1 part time field inspector. Consolidated from former Planning and Conservation departments

- Line 34. Expenses related to office supplies, dues and seminars, travel, and miscellaneous other expenses.

- Line 35. Expenses related to office supplies, dues and seminars, and advertising.

- Line 36. Engineering assistance for environmental surveys, primarily wetlands.
- Line 37. Open Space expenses.

- Line 38. One clerical support salary.
- Line 39. Legal services for negotiations and advice on labor law.
- Line 40. Expenses relate to office supplies, dues and memberships, and misc. other.

- Line 41. Finance Committee support salary.
- Line 42. Expenses relate to dues and seminars, advertising, and misc. other.
- Line 43. Annual Town Warrant report printing.
- Line 44. For qualified transfers to any Town department for unforeseen needs.

Recommendations of the Finance Committee

FY 24 Operating Budget

Line #		Final FY23	Voted FY 24	Revised FY 24	Recommended FinCom/BOS FY 25	FY24 vs FY25 Variance	FY24 vs FY25 %
Public Safety							
45	Chief's Salary (incl. holidays)	\$ 173,900.00	\$ 177,368.00	\$ 185,438.00	\$ 181,028.00	\$ (4,410.00)	-2.4%
46	Other Salaries (incl. holidays)	\$ 2,345,349.00	\$ 2,563,776.00	\$ 2,526,648.00	\$ 2,708,199.00	\$ 181,551.00	7.2%
47	Officer's Overtime	\$ 595,000.00	\$ 470,000.00	\$ 533,179.00	\$ 470,000.00	\$ (63,179.00)	-11.8%
48	Officers Training	\$ 140,500.00	\$ 146,500.00	\$ 146,500.00	\$ 146,500.00	\$ -	0.0%
49	Other Expenses	\$ 235,500.00	\$ 250,000.00	\$ 250,000.00	\$ 258,500.00	\$ 8,500.00	3.4%
	Police	\$ 3,490,249.00	\$ 3,607,644.00	\$ 3,641,765.00	\$ 3,764,227.00	\$ 122,462.00	3.4%
50	Chief's Salary (incl. holidays)	\$ 146,000.00	\$ 148,920.00	\$ 151,246.00	\$ 155,427.00	\$ 4,181.00	2.8%
51	Full time Salaries (incl. holidays)	\$ 946,059.00	\$ 1,282,137.00	\$ 1,037,970.00	\$ 1,226,961.74	\$ 188,991.74	18.2%
52	Call Dept. Salaries	\$ 520,992.00	\$ 546,712.00	\$ 546,712.00	\$ 557,647.00	\$ 10,935.00	2.0%
53	Fire Alarm Salaries	\$ 15,771.00	\$ 16,086.00	\$ 16,086.00	\$ 16,086.00	\$ -	0.0%
54	Fire Dept. Expenses	\$ 149,352.00	\$ 152,300.00	\$ 152,300.00	\$ 152,300.00	\$ -	0.0%
55	Fire Alarm Expenses	\$ 14,002.00	\$ 14,400.00	\$ 14,400.00	\$ 14,400.00	\$ -	0.0%
	Fire	\$ 1,792,176.00	\$ 2,160,555.00	\$ 1,918,714.00	\$ 2,122,821.74	\$ 204,107.74	10.6%
56	Other Salaries	\$ 224,814.00	\$ 231,256.00	\$ 232,404.00	\$ 237,604.00	\$ 5,200.00	2.2%
57	Professional Services	\$ 30,000.00	\$ 36,500.00	\$ 35,000.00	\$ 35,000.00	\$ -	0.0%
58	Expenses	\$ 16,631.00	\$ 21,248.00	\$ 21,248.00	\$ 18,381.00	\$ (2,867.00)	-13.5%
	Div of Zoning & Inspection	\$ 271,445.00	\$ 289,004.00	\$ 288,652.00	\$ 290,985.00	\$ 2,333.00	0.8%
59	Director's Salary	\$ 8,760.00	\$ 8,935.00	\$ 15,918.00	\$ 16,500.00	\$ 582.00	3.7%
60	Expenses	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ -	0.0%
	Emergency Management	\$ 8,761.00	\$ 8,936.00	\$ 15,919.00	\$ 16,501.00	\$ 582.00	3.7%
61	Dog Officer's Salary	\$ 28,954.00	\$ 29,534.00	\$ 29,534.00	\$ 30,125.00	\$ 591.00	2.0%
62	Expenses	\$ 1,854.00	\$ 1,854.00	\$ 1,854.00	\$ 1,854.00	\$ -	0.0%
	Dog Officer	\$ 30,808.00	\$ 31,388.00	\$ 31,388.00	\$ 31,979.00	\$ 591.00	1.9%
	Total Public Safety	\$ 5,593,439.00	\$ 6,097,527.00	\$ 5,896,438.00	\$ 6,226,513.74	\$ 330,075.74	5.6%

RECOMMENDATIONS OF THE FINANCE COMMITTEE

Police Department

- Line 45. Police Chief salary
Line 46. Includes salaries for 1 Captain, 5 sergeants, patrolmen, dispatchers, traffic supervisors, 1 clerical, and 1 matron; Also includes; longevity pay, holiday pay, & Education Incentive pay.
- Line 47. Overtime for vacation and sick coverage, investigations, court appearances.
Line 48. Overtime charges for training or for training-caused coverage. Training costs to meet mandatory in-service training and training of new officers.
- Line 49. Expense lines include uniforms, vehicle maintenance including dog officer's car, telephone equipment, service, and data processing, office supplies, training, radio maintenance, dues and subscriptions, medical support for cruisers, public safety/software maintenance, equipment, photo ID, other.

Fire Department

- Line 50. Fire Chief Salary.
Line 51. Includes salaries for full-time firefighters, overtime pay for firefighting and shift coverage, training, holidays, longevity, and school credits. Includes the addition of 2 FT firefighter positions.
- Line 52. Includes salaries for call firefighters in response to fires and other calls, standbys during storms, training, vacation/sick coverage etc. Moved all EMS salaries to the Emergency Medical Services Enterprise Fund.
- Line 54. Expenses related to maintenance and repair of aging vehicles, needed parts, firefighting tools and equipment, clothing, telephone, radio maintenance and miscellaneous other.
- Line 56. Includes salaries includes full time building inspector, clerical support and sealer of weights and measures. overtime, longevity and vacation coverage.
- Line 57. Reimbursement to Town of Wakefield for shared benefit cost.
Line 58. Expenses relate to office supplies, dues and seminars, subscriptions, travel and misc. other.
- Line 59. Emergency Management Director Stipend.
Line 60. To keep account open as required by law.
- Line 61. Salaries for Dog Officer.
Line 62. Veterinarian, telephone, other.

EMERGENCY MEDICAL SERVICES ENTERPRISE FUND:

Effective FY04, the Town established the Emergency Medical Services Enterprise Fund. Revenues and medical supply expenses related to Town of Lynnfield Ambulance Service are received into and paid directly from this fund.

Recommendations of the Finance Committee

FY 24 Operating Budget

Line #		Final FY23	Voted FY 24	Revised FY 24	Recommended FinCom/BOS FY 25	FY24 vs FY25 Variance	FY24 vs FY25 %
Public Works							
63	Director Salary	\$ 141,313.00	\$ 144,038.00	\$ 144,038.00	\$ 147,450.00	\$ 3,412.00	2.4%
64	Other Salaries	\$ 583,528.00	\$ 618,812.00	\$ 618,812.00	\$ 536,564.00	\$ (82,248.00)	-13.3%
65	Motor Fuel/oil	\$ 134,000.00	\$ 159,000.00	\$ 140,000.00	\$ 140,000.00	\$ -	0.0%
66	Other Expenses	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	\$ 55,500.00	\$ 43,000.00	344.0%
	Administration	\$ 871,341.00	\$ 934,350.00	\$ 915,350.00	\$ 879,514.00	\$ (35,836.00)	-3.9%
67	Salaries	\$ 922,345.00	\$ 940,999.00	\$ 940,999.00	\$ 976,503.00	\$ 35,504.00	3.8%
68	Expenses	\$ 564,550.00	\$ 564,550.00	\$ 564,550.00	\$ 564,550.00	\$ -	0.0%
	Highway	\$ 1,486,895.00	\$ 1,505,549.00	\$ 1,505,549.00	\$ 1,541,053.00	\$ 35,504.00	2.4%
69	Sidewalk Constr. & Maint. Expenses	\$ 27,716.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -	0.0%
70	Snow & Ice Removal Salaries and Exp	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ -	0.0%
71	Street Lighting Expenses	\$ 180,000.00	\$ 180,000.00	\$ 180,000.00	\$ 180,000.00	\$ -	0.0%
72	Rubbish Collection Expenses	\$ 1,150,000.00	\$ 1,199,000.00	\$ 1,199,000.00	\$ 1,239,000.00	\$ 40,000.00	3.3%
73	Salaries	\$ 1,232,857.00	\$ 1,349,944.00	\$ 1,349,944.00	\$ 1,401,106.00	\$ 51,162.00	3.8%
74	Energy Supply	\$ 764,240.00	\$ 881,800.00	\$ 840,664.00	\$ 889,120.00	\$ 48,456.00	5.8%
75	Expenses	\$ 1,420,950.00	\$ 1,525,700.00	\$ 1,525,700.00	\$ 1,572,100.00	\$ 46,400.00	3.0%
	School Maintenance & Buses	\$ 3,418,047.00	\$ 3,757,444.00	\$ 3,716,308.00	\$ 3,862,326.00	\$ 146,018.00	3.9%
76	Salaries	\$ 249,628.00	\$ 259,483.00	\$ 259,483.00	\$ 266,030.00	\$ 6,547.00	2.5%
77	Expenses	\$ 371,500.00	\$ 413,600.00	\$ 392,700.00	\$ 403,700.00	\$ 11,000.00	2.8%
	Town Building Maintenance	\$ 621,128.00	\$ 673,083.00	\$ 652,183.00	\$ 669,730.00	\$ 17,547.00	2.7%
	Total Public Works	\$ 7,875,127.00	\$ 8,394,426.00	\$ 8,313,390.00	\$ 8,516,623.00	\$ 203,233.00	2.4%

RECOMMENDATIONS OF THE FINANCE COMMITTEE

- Line 63. Director Salary.
- Line 64. Assistant Director of Facilities, Asst. Director of School Operations Supervisor, Business Manager, 1 FT clerical, and Town Engineer. Increase includes additional hours for PT GIS coordinator plus additional contractual and step raises.
- Line 65. For all Town-owned vehicles.
Expenses related to office supplies, and copier maintenance contract. Intermunicipal Agreement with Lynnfield Center Water District
- Line 66.
- Line 67. Effective FY05, Cemetery, Parks and Tree department and Cemetery Renovation and Upgrades department have been removed and the functions combined with Highway department to allow for maximum flexibility and assignments relative to personnel and tasks. Combined department salaries include: foremen, crew supervisors, equipment operators, and equipment maintenance worker. Combined expenses include clothing allowance, summer help, overtime, and longevity.
- Line 68. Expense Lines include road maintenance, street sweeping, vehicle maintenance, basin and storm drain maintenance, street striping, equipment repair/rent (tree work), park materials, cemetery materials, and misc. other.
- Line 69. Ongoing sidewalk construction repair and maintenance.
- Line 70. If line item is increased, it cannot be decreased in future years, however it had been increased for FY09 since experience has shown the past amounts were not even close to sufficient for even a mild winter. If appropriation is exceeded, excess can either be transferred to following year as an addition to the tax levy or be handled in the Special Town Meeting in April.
- Line 71. Electric bills and maintenance of Town- and utility-owned lights.
- Line 72. Contractual cost for trash collection services.
- Line 73. Custodian and bus driver salaries, overtime, clothing allowance, and longevity.
- Line 74. Gas and electric supply for school buildings.
- Line 75. Expense Lines include vandalism, custodial supplies, renovations, contract buses and repair/leasing, ground maintenance (97 acres), and roofing. LMS and LHS septic systems licensed operator, septic/chemical holding tanks, heat repair parts and maintenance, painting, plumbing, water utility backflow testing, electrical maintenance, security repairs/monitoring and misc. other.
- Line 76. One foreman, custodians; overtime, summer help, clothing allowance, and longevity.
- Line 77. Electricity, heat utility, telephone, electrical and heating repairs and maintenance, custodial supplies and misc. other.

Recommendations of the Finance Committee

FY 24 Operating Budget

Line #		Final FY23	Voted FY 24	Revised FY 24	Recommended FinCom/BOS FY 25	FY24 vs FY25 Variance	FY24 vs FY25 %
Human Services							
78	Other Salaries	\$ 131,359.00	\$ 141,325.00	\$ 158,336.00	\$ 160,291.00	\$ 1,955.00	1.2%
79	Expenses	\$ 42,481.00	\$ 39,860.00	\$ 39,860.00	\$ 40,434.00	\$ 574.00	1.4%
	Board of Health	\$ 173,840.00	\$ 181,185.00	\$ 198,196.00	\$ 200,725.00	\$ 2,529.00	1.3%
80	Salary	\$ 352,923.00	\$ 399,246.00	\$ 377,985.00	\$ 373,920.00	\$ (4,065.00)	-1.1%
81	Expenses	\$ 26,949.00	\$ 26,949.00	\$ 26,949.00	\$ 26,949.00	\$ -	0.0%
	Council on Aging	\$ 379,872.00	\$ 426,195.00	\$ 404,934.00	\$ 400,869.00	\$ (4,065.00)	-1.0%
82	Director's Salary	\$ 16,721.00	\$ 17,055.00	\$ 25,582.00	\$ 26,094.00	\$ 512.00	2.0%
83	Expenses	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,500.00	\$ 200.00	15.4%
84	Veterans Benefits	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ -	0.0%
	Veteran's Services	\$ 42,021.00	\$ 42,355.00	\$ 50,882.00	\$ 51,594.00	\$ 712.00	1.4%
	Total Human Services	\$ 595,733.00	\$ 649,735.00	\$ 654,012.00	\$ 653,188.00	\$ (824.00)	-0.1%
Culture & Recreation							
85	Director's Salary	\$ 100,000.00	\$ 101,609.00	\$ 101,609.00	\$ 106,550.00	\$ 4,941.00	4.9%
86	Other Salaries	\$ 598,381.00	\$ 606,487.00	\$ 618,200.00	\$ 677,423.00	\$ 59,223.00	9.6%
87	Expenses	\$ 261,139.00	\$ 266,075.00	\$ 267,575.00	\$ 279,618.00	\$ 12,043.00	4.5%
	Library	\$ 959,520.00	\$ 974,171.00	\$ 987,384.00	\$ 1,063,591.00	\$ 76,207.00	7.7%
88	Salaries	\$ 76,357.00	\$ 80,550.00	\$ 80,550.00	\$ 80,550.00	\$ -	0.0%
89	Expenses	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ -	0.0%
	Recreation Commission	\$ 79,657.00	\$ 83,850.00	\$ 83,850.00	\$ 83,850.00	\$ -	0.0%
90	Historical Commission Expenses	\$ 15,910.00	\$ 15,910.00	\$ 15,910.00	\$ 15,910.00	\$ -	0.0%
91	Memorial Day Observance Expenses	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ -	0.0%
	Total Culture and Recreation	\$ 1,062,087.00	\$ 1,080,931.00	\$ 1,094,144.00	\$ 1,170,351.00	\$ 76,207.00	7.0%

RECOMMENDATIONS OF THE FINANCE COMMITTEE

- Line 78. Salaries for Board of Health Director, clerical support, part time nurse and Town Physician..
- Line 79. Office supplies and advertising, veterinary services, biological testing, contractual support.
- Line 80. Salaries for Director, Van Driver, Receptionist, Activity Coordinator, Trip Coordinator; Cook and Outreach Worker, net of anticipated grant.
- Line 81. Expenses for office supplies, telephone, paper products, seminars and dues, copier maintenance, travel, and Senior Meal Program.
- Line 82. Salary for Part time Veteran's Agent.
- Line 84. Benefits for eligible Veterans.
- Line 85. Director Salary.
- Line 86. Salaries of Asst. Director, Full-time librarians, staff members and pages. Funding for Saturday coverage Includes cost of living and step increases based on longevity.
- Line 87. Expenses for reading material mandated at 16% of budget; data processing and NOBLE fees, maintenance contract, book processing and office supplies, telephone, postage, misc. other.
- Line 88. Salary for FT Recreation Director.
- Line 89. Expenses for supplies., seminars, advertising and other miscellaneous expenses.
- Line 90. Expenses related to preservation supplies, seminar & dues registrations and misc. other. The Commission requested additional budgeted expenses to enhance current projects.
- Line 91. Memorial Day celebration expenses – refreshments/grave markers.

Recommendations of the Finance Committee

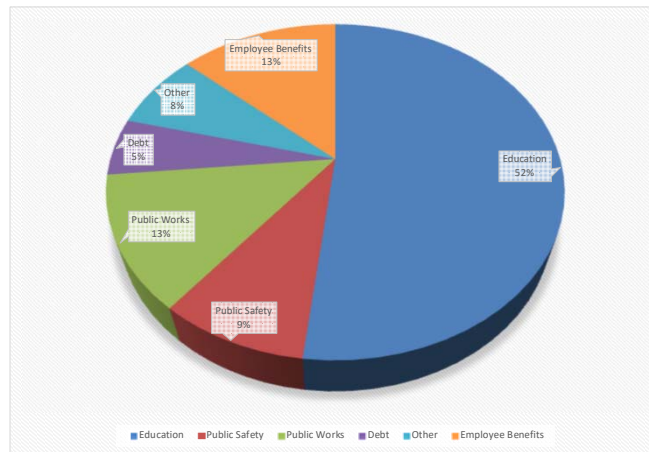
FY 24 Operating Budget

Line #		Final FY23	Voted FY 24	Revised FY 24	Recommended FinCom/BOS FY 25	FY24 vs FY25 Variance	FY24 vs FY25 %
Education							
	High School	\$ 569,774.00	\$ 596,790.00	\$ 596,790.00	\$ 574,094.00	\$ (22,696.00)	-3.8%
	Middle School	\$ 151,650.00	\$ 152,746.00	\$ 152,746.00	\$ 148,905.00	\$ (3,841.00)	-2.5%
	Huckleberry Hill School	\$ 100,100.00	\$ 120,728.00	\$ 120,728.00	\$ 120,728.00	\$ -	0.0%
	Summer Street School	\$ 101,095.00	\$ 120,728.00	\$ 120,728.00	\$ 120,728.00	\$ -	0.0%
	Special Education	\$ 211,000.00	\$ 211,000.00	\$ 211,000.00	\$ 211,000.00	\$ -	0.0%
	Special Education Out of District Tuitions/Contracted Services	\$ 1,602,650.00	\$ 1,923,474.00	\$ 1,923,474.00	\$ 2,327,152.00	\$ 403,678.00	21.0%
	Special Education Out of District Transportation	\$ 385,009.00	\$ 354,486.00	\$ 354,486.00	\$ 541,346.00	\$ 186,860.00	52.7%
	Administration/Technology	\$ 901,990.00	\$ 960,718.00	\$ 960,718.00	\$ 959,340.00	\$ (1,378.00)	-1.0%
	Non Salary Expenses	\$ 4,023,268.00	\$ 4,440,670.00	\$ 4,440,670.00	\$ 5,003,293.00	\$ 562,623.00	12.7%
	Salary Expenses	\$ 24,887,644.00	\$ 25,725,878.00	\$ 25,725,878.00	\$ 26,312,951.00	\$ 587,073.00	2.3%
FY24 Staffing Requests							
	High School						
	Middle School						
	Huckleberry Hill School						
	Summer Street School						
	Special Education					-	
	Districtwide						
	Technology					-	
	Total Salaries			25,725,878.00	26,312,951.00	587,073.00	2.3%
Offsets							
	Activity Fees	(250,000.00)	(250,000.00)	(250,000.00)	(250,000.00)	-	0.0%
	Community Schools	(145,000.00)	(260,000.00)	(260,000.00)	(260,000.00)	-	0.0%
	Full Day Kindergarten	-	-	-	-	-	
	Total Offsets	\$ (395,000.00)	\$ (510,000.00)	\$ (510,000.00)	\$ (510,000.00)	\$ -	0.0%
92	Net Salaries and Expenses	\$ 28,515,912.00	\$ 29,656,548.48	\$ 29,656,548.48	\$ 30,806,245.00	\$ 1,149,696.52	3.9%
93	School Health Insurance	\$ 3,282,738.00	\$ 3,446,875.00	\$ 3,479,702.00	\$ 3,728,484.00	\$ 248,782.00	7.2%
94	N.S. Technical High School	\$ 705,288.00	\$ 594,510.00	\$ 602,346.00	\$ 656,583.00	\$ 54,237.00	9.0%
	Total Education	\$ 32,503,938.00	\$ 33,697,933.48	\$ 33,738,596.48	\$ 35,191,312.00	\$ 1,452,715.52	4.3%

Recommendations of the Finance Committee

FY 24 Operating Budget

Line #		Final FY23	Voted FY 24	Revised FY 24	Recommended FinCom/BOS FY 25	FY24 vs FY25 Variance	FY24 vs FY25 %
95	Short Term Interest Debt Exclusion		\$ 359,000.00	\$ 359,000.00	\$ 2,068,445.00	\$ 1,709,445.00	476.2%
96	Short Term Interest	\$ 52,500.00	\$ 52,500.00	\$ 53,812.50	\$ 69,612.00	\$ 15,799.50	29.4%
97	Long Term Principal Payment	\$ 499,000.00	\$ 494,900.00	\$ 494,900.00	\$ 500,000.00	\$ 5,100.00	1.0%
98	Long Term Interest	\$ 134,021.00	\$ 115,846.00	\$ 115,846.00	\$ 97,901.00	\$ (17,945.00)	-15.5%
99	Long Term Principal Debt Exclusion	\$ 2,516,000.00	\$ 1,980,100.00	\$ 1,980,100.00	\$ 2,020,000.00	\$ 39,900.00	2.0%
100	Long Term Interest Debt Exclusion	\$ 662,749.00	\$ 567,712.00	\$ 567,712.00	\$ 486,719.00	\$ (80,993.00)	-14.3%
101	Septic Loan Program	\$ 22,634.00	\$ 22,649.00	\$ 22,649.00	\$ 22,664.00	\$ 15.00	0.1%
	Debt & Interest	\$ 3,886,904.00	\$ 3,592,707.00	\$ 3,594,019.50	\$ 5,265,341.00	\$ 1,671,321.50	46.5%
102	Pension Contributions	\$ 3,445,513.00	\$ 3,674,466.00	\$ 3,666,966.00	\$ 3,807,604.00	\$ 140,638.00	3.8%
103	Town Health/Life/Disability Insurance	\$ 3,895,584.00	\$ 4,129,319.00	\$ 4,079,319.00	\$ 4,358,785.00	\$ 279,466.00	6.9%
104	Medicare - F.I.C.A.	\$ 520,000.00	\$ 525,000.00	\$ 525,000.00	\$ 535,000.00	\$ 10,000.00	1.9%
105	Workers' Compensation Insurance	\$ 270,000.00	\$ 270,000.00	\$ 270,000.00	\$ 270,000.00	\$ -	0.0%
106	Other	\$ 5,047.00	\$ 5,047.00	\$ 5,047.00	\$ 5,047.00	\$ -	0.0%
107	Unemployment Compensation	\$ 30,500.00	\$ 30,500.00	\$ 30,500.00	\$ 32,000.00	\$ 1,500.00	4.9%
108	Transfer to OPEB Trust	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	0.0%
	Employee Benefits	\$ 8,266,644.00	\$ 8,734,332.00	\$ 8,676,832.00	\$ 9,108,436.00	\$ 431,604.00	5.0%
TOTAL OPERATING BUDGET		\$ 62,930,355.00	\$ 65,429,929.48	\$ 65,119,530.18	\$ 69,414,528.74	\$ 4,294,998.56	6.6%



RECOMMENDATIONS OF THE FINANCE COMMITTEE

- Lines 95 and 96 Short term interest on bond anticipation notes for Public Safety project and additional costs for Elementary School project.
- Lines 97 and 98 Principal and interest on borrowing initiatives for municipal purposes including fields projects, various DPW Trucks, and Fire Truck.
- Lines 99 and 100 Debt includes principal and interest for School Projects and Golf Course purchase.
- Line 101 Funded by septic betterment receipts of homeowner.
- Line 102. Annual contribution to Essex County Retirement Board (Town employees excluding teachers)
- Line. 103. Health Insurance for Town employees, Dental and Life Insurance for all employees.
- Line 104. Medicare matching payroll tax paid on employees hire since 1/1/1986.
- Line 108 Funding for the OPEB (Other Post Employee Benefits) Trust. Since FY17 this item is appropriated directly to the Operating Budget

ARTICLE 7. To see if the Town will vote to raise and appropriate, or appropriate by transfer from available funds or by borrowing, or from any or all such sources, sums of money for the purchase of various equipment and items in the nature of capital expenditure and to give authority to credit the value of the various old equipment to be turned in toward the purchase price of said items, and to authorize the various departments of the Town on the recommendation of the Select Board to enter into lease-purchase agreements for certain equipment with a term up to the useful life of the property to be procured but not more than five years, pursuant to G.L. c. 44, § 21C or other applicable law, said sums of money to be expended under the direction of various Town boards, committees, or officers; or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommends Article 7

FY2024 CAPITAL BUDGET	<u>RECOMMENDED</u>
-	
Technology	125,000.00
Reupholster High School Auditorium Seats	100,000.00
School Department Total	\$ 225,000.00
Upgrade Production Equipment	150,000.00
Cable Services Total	\$ 150,000.00
Pillings Pond Water Quality Improvement	30,000.00
Land Use-Conservation Total	\$ 30,000.00
Outdoor Sound System	1,000.00
New Phone System	15,000.00
Library Total	\$ 16,000.00
1 Police Vehicle	60,000
Generator Replacement	10,000
Battery Back-up units	10,000
Security Upgrades	70,000
Police Department Total	\$ 150,000.00
Ventilation Tools and Equipment	20,000.00
Fire Alarm Bucket Truck	180,000.00
Fire Department Total	\$ 200,000.00

Road Construction	300,000.00
Ford F550 Dump Truck	120,000.00
New Bus Lease Payment 2 of 5	25,000.00
Repair Septic Air Pipe Repairs	50,000.00
2 Gloss Floor Burnishers	25,240.00
2 Floor Application Units	9,000.00
Public Works Total	\$ 529,240.00
Online Permitting System	73,330.00
Building Department Total	\$ 73,330.00
Irrigation Pump	75,000.00
Fairway Mower	80,000.00
Demolotion of Danforth House	110,000.00
Golf Course Total	\$ 265,000.00
TOTAL ALL DEPARTMENTS	\$ 1,638,570.00
Funding	
Free Cash	1,223,570.00
Cable Receipt Reserve	150,000.00
Golf Enterprise	265,000.00
	\$ 1,638,570.00

ARTICLE 8. To see if the Town will vote to raise and appropriate and/or appropriate by transfer from available funds a sum of money for the Town’s Stabilization Fund; or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommends Article 8

ARTICLE 9. To see if the Town will vote to appropriate a sum of money from Emergency Medical Service Enterprise receipts to pay expenses and contractual services required to operate the emergency medical service in the Town of Lynnfield, said Enterprise Fund to be credited with all fees and charges received during Fiscal Year 2025 from persons using said service; or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommends Article 9

ARTICLE 10. To see if the Town will vote to appropriate a sum of money from Golf Enterprise receipts and/or Golf Enterprise Retained Earnings to pay expenses and contractual services required to operate the Reedy Meadow Golf Course and King Rail Golf Course, said Enterprise Fund to be credited with all fees and charges received during Fiscal Year 2025 from persons using the golf courses; or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommends Article 10

ARTICLE 11. To see if the Town will vote to establish, with respect to each of the following revolving funds, the following limits on the total amount that may be expended from each such fund in Fiscal Year 2025:

<u>Revolving Fund</u>	<u>Maximum Expenditure</u>
Council on Aging	\$125,000
Board of Health	\$ 15,000
Library	\$ 10,000
Recreation	\$425,000
Public Works – Fields	\$100,000
Public Works – Merritt Center	\$ 10,000
Tree Replacement Fund	\$ 10,000

or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommends Article 11

ARTICLE 12. To see if the Town will vote to accept the provisions of Chapter 33, Section 59 of Massachusetts General Laws, an act addressing compensation and benefits to Town employees in the service of the armed forces of the Commonwealth or a reserve component of the armed forces of the United States, or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommendation Deferred to Town Meeting

ARTICLE 13. To see if the Town will vote to amend its bylaws by replacing Chapter 143-11 A. Building Fees with the following:

A. Building fees

<u>INDEX FOR VALUATIONS</u>		
<i>1 AND 2 STORY DWELLING</i>		<i>\$ 150.00 per square foot</i>
<i>COMMERCIAL OR INDUSTRIAL BUILDINGS</i>		<i>\$ 150.00 per square foot</i>
1. LATE FILING FEE (ALL PERMITS)		\$200.00
2. NEW RESIDENTIAL CONSTRUCTION	\$ 50.00 (min)	\$ 12.00 per \$1,000
3. NEW COMMERCIAL CONSTRUCTION	\$ 100.00 (min)	\$ 12.00 per \$1,000
4. OCCUPANCY PERMITS (RESIDENTIAL)		\$ 50.00
5. OCCUPANCY PERMITS (COMMERCIAL)		\$100.00
6. RESIDENTIAL ADDITIONS, ALTERATIONS, SOLID FUEL APPLIANCES		
	\$ 50.00 (min)	\$12.00 per \$1,000
7. SHEET METAL PERMIT		\$ 12.00 per \$1,000
8. GARAGES (RESIDENTIAL)		\$ 12.00 per \$1,000
a. 1 CAR		\$ 50.00 (min)
b. 2 CAR		\$ 60.00 (min)
c. 3 CAR		\$ 80.00 (min)
9. ROOFING, SIDING, PORCHES, DECKS (up to \$5,000)		
	\$ 50.00 (min)	\$12.00 per \$1,000
10. COMMERCIAL OR INDUSTRIAL ADDITION/ALTERATIONS		
	\$ 100.00 (min)	\$12.00 per \$1,000

11. SIGNS	\$ 50.00 (min)	\$ 12.00 per \$1,000
12. SWIMMING POOLS		
a. ABOVE GROUND	\$ 50.00 (min)	\$12.00 per \$1,000
b. IN GROUND	\$100.00 (min)	\$12.00 per \$1,000
13. RAZING PERMIT		
a. RESIDENTIAL, NEW HOMES, ACCESSORY BUILDING	\$ 50.00 (min)	\$ 12.00 per \$1,000
b. COMMERCIAL	\$ 100.00 (min)	\$ 12.00 per \$1,000
14. FOUNDATION PERMIT	\$ 200.00 (min)	\$ 12.00 per 1,000

or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommends Article 13

ARTICLE 14. To see if the Town will vote to accept as a public way, as laid out and reported by Select Board, Sagamore Place, as shown on the “Street Acceptance Plan located in Lynnfield, Mass. of Sagamore Place” by The Morin-Cameron Group, Inc. dated September 14, 2023, a copy of which is on file in the Office of the Town Clerk and available for inspection, and to authorize the Select Board to acquire by gift, purchase, or eminent domain such interests in land as may be necessary or appropriate to create such public way, or to take any other action in connection therewith.

Submitted by SELECT BOARD

Finance Committee Recommendation Deferred to Town Meeting

ARTICLE 15. Creation of a Traffic Safety Advisory Committee: To see if the Town will create a bylaw that will establish a Traffic Safety Advisory Committee (“the TSAC”). The TSAC is an advisory committee reporting to the Select Board. The purpose of the TSAC will be to evaluate public safety and nuisance issues involving traffic, roads, and related infrastructure in the Town. A monthly meeting forum will allow for townspeople to bring forward issues that will be heard and reviewed by the committee and conduct any business related to its function as described in this article. The TSAC’s primary function will be to facilitate issue resolution and communications between townspeople and the Select Board. Research as to regulations, laws and best practices will be conducted by the committee as necessary to ensure best efforts to perform this function in a transparent manner. A monthly report of issues and the TSAC recommendations for resolving each issue will be made to the Select Board and a quarterly report of the status of all issues will be made to the Select Board.

The Select Board will appoint four members who are town employees or officials with responsibility for traffic, roads, or related infrastructure and three resident members who

are not employees or officials of the town of Lynnfield. The Select Board will exercise best efforts to select the three resident members from areas of town with higher incidence of traffic safety issues, as determined by the Select Board. The chair of the TSAC will be named by the Select Board and rotate every three years or otherwise and necessary to ensure successful operations of the committee.

Submitted by PETITION

Finance Committee Recommendation Deferred to Town Meeting